



Syllabus Course Program



Tax policy

Specialty

071 – Accounting and Taxation

Educational program

Accounting, Auditing and Taxation

Level of education

Master's level

Semester

2

Institute

Institute of Management Economics and International Business

Department

Accounting and Finance (205)

Course type

Professional, Optional

Language of instruction

English

Lecturers and course developers



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Author and co-author of more than 50 scientific and methodical publications. Leading lecturer in the disciplines: "Tax analysis", "Due Diligence".

[Learn more about the teacher on the department's website](#)

General information

Summary

The discipline "Tax Policy" covers theoretical knowledge and practical skills regarding the methods and ways of implementing the tax policy of the state with the help of tax regulation.

Course objectives and goals

Providing knowledge on the organization and functioning of the tax system within the framework of the tax policy of the state. Formation of a correct understanding of laws in the field of tax relations of the state and disclosure of ways of using these laws in the practice of tax work. Highlighting the role and importance of tax policy in the process of economic development.

Format of classes

Lectures, practical classes, consultations, independent work. An individual task in the form of a calculated and graphic test. Final control - exam.

Competencies

GC01. Ability to identify, pose, and solve problems

GC03. Skills in using information and communication technologies

GC04. Ability to conduct research at an appropriate level

GC05. Ability to generate new ideas (creativity)

GC10. Ability to act on the basis of ethical considerations (motives)

SC01. Ability to generate and use accounting information for making effective managerial decisions at all levels of enterprise management to improve the efficiency, effectiveness, and social responsibility of the business

SC02. Ability to organize the accounting process and regulate the activities of its performers in accordance with the requirements of legislation and enterprise management

SC03. Ability to apply theoretical, methodological, and practical approaches to organizing accounting, control, planning, and optimization of tax calculations

SC04. Ability to prepare financial statements according to international standards, correctly interpret, disclose, and use relevant information to make effective managerial decisions

SC07. Ability to formulate tasks, improve methodologies, and implement modern methods of financial and management accounting, analysis, auditing, and taxation in accordance with the strategic goals of the enterprise

SC08. Ability to perform administrative and managerial functions in the activities of business entities and public sector bodies

SC09. Ability to provide consulting services to owners, enterprise management, and other users of information in the areas of accounting, analysis, control, auditing, and taxation

SC10. Ability to conduct scientific research to solve current issues in the theory, methodology, organization, and practice of accounting, auditing, analysis, control, and taxation

Special (professional) competencies (defined by the higher education institution) for the discipline block 03 "Tax Administration":

SC3. Ability to utilize legislative and regulatory acts governing the implementation of state tax management in organizing control and inspection activities to detect tax violations within the scope of tax regulation, along with evaluating the effectiveness of state tax policy.

Learning outcomes

Learning outcomes (defined by the higher education institution) for the discipline block 03 "Taxation":
LO3 Proficiency in the theoretical, methodological, and practical aspects of administering payments to budgets and targeted state funds based on specific regulatory frameworks, along with knowledge of the methodological tools of tax control, followed by analysis and evaluation of the effectiveness of state tax policy and tax regulation.

Student workload

The total volume of the course is 120 hours (4 ECTS credits): Lectures - 32 hours, workshops - 16 hours, self-study - 72 hours.

Course prerequisites

Successful completion of the course requires knowledge and practical skills in the following disciplines: "Organization of Accounting", "Tax Management", "International Financial Reporting Standards".

Features of the course, teaching and learning methods, and technologies

Interactive lectures with presentations, discussions, seminars, individual and team work, research work, work with literature and information sources, problem-based learning.

Students become participants in scientific research and problem solving. Discussions involve the exchange of opinions and views of participants on a given topic (issue), and also develop thinking, help form views and beliefs, develop the ability to formulate opinions and express them, teach to evaluate other people's proposals, to critically approach one's own views.

The case method is a method of analyzing specific situations, which makes it possible to bring the learning process closer to the real practical activities of specialists and involves consideration of problem situations in the process of studying educational material.

Program of the course

Topics of the lectures

Topic 1. Socio-economic content of tax policy.

1.1 The essence, purpose and tasks of tax policy. 1.2 Tax policy and tax regulation. 1.3 Levels of tax policy.

Topic 2. Scientific paradigm of tax policy.

2.1 Principles of state tax policy. 2.2 Effective and fair tax policy. 2.3 Theoretical basis for determining the tax burden.

Topic 3. Institutional support for the formation and implementation of tax policy.

3.1 The institutional essence of the tax and its connection with the concept of "public goods". 3.2 Formal and informal institutions of taxation and types of relationship between them 3.3 Tax reforms as a result of changes in tax policy.

Topic 4. Institutional support for the formation and implementation of tax policy.

4.1 The essence of the tax mechanism. 4.2 Logical sequence of formation of the tax mechanism. 4.3 Criteria for the effectiveness of the tax mechanism.

Topic 5. Tax regulation in the context of effective tax policy.

5.1 Tax policy as a tool for implementing the regulatory function of taxes. 5.2 Instruments of tax regulation. 5.3 Tax benefits.

Topic 6. Organization of tax work and tax administration.

6.1 Tax policy and state tax administration. 6.2 Identification and management of tax risks. 6.3 Tax culture and problems of its formation.

Topic 7. Problematic aspects of tax policy functioning.

7.1 Classification of problematic elements of the domestic taxation system. 7.2 Coordination of the principles of efficiency and fairness in taxation.

Topic 8. Strategy of tax reform and transformation of tax policy.

8.1 General classification of tax reforms. 8.2 The tax reform implementation algorithm.

Topics of the workshops

Topic 1. Socio-economic content of tax policy

Topic 2. Scientific paradigm of tax policy

Topic 3. Institutional support for the formation and implementation of tax policy

Topic 4. Directions and forms of tax policy implementation

Topic 5. Tax regulation in the context of effective tax policy

Topic 6. Organization of tax work and tax administration

Topic 7. Problematic aspects of tax policy functioning

Topic 8. Strategy of tax reform and transformation of tax policy

Topics of the laboratory classes

no laboratory classes.

Self-study

Processing of lecture materials. Review of literary sources and Internet resources by discipline topics. Performance of current assessment tasks (20%), in particular: preparation of reports and presentations for the seminar; writing independent works; active work in practical classes. Performance of an individual task in the form of a control work (20%). Preparation for tasks of the current semester control (20%) and the final control work (40%).

Course materials and recommended reading

1. Geoffrey Morse. Davies: Principles of Tax Law. Sweet & Maxwell; 9th edition (26 Aug. 2020). 602 p.
2. Tax Administration 2023. Comparative Information on OECD and other Advanced and Emerging Economies (2023). OECDilibrary. <https://doi.org/10.1787/900b6382-en>
3. Shome, P. (2021). Taxation History, Theory, Law and Administration. Springer.

4. Launching a Digital Tax Administration Transformation: What You Need to Know (2022). Asian Development Bank.
5. ICPAR. (2019). Taxation. London: BPP LEARNING MEDIA LTD.
6. ICPAR. (2020). Company Law. Kigali: Institute of Certified Public Accountants of Rwanda.
7. Oliver, Philip D. Tax policy : readings and materials. New York, NY : Foundation Press : Thomson Reuters.
8. Viard, Alan D. Tax policy lessons from the 2000s. Washington, D.C.: AEI Press.

Assessment and grading

Criteria for assessment of student performance, and the final score structure

100% of the final assessment consists of assessment results in the form of: performance an individual task in the form of a test (20%); final control work (40%) and performance of the student's independent work (40%).

40% of independent work consists of:

- 20% of the current evaluation (incl reports at the seminar, independent works and work in practical classes);
- 20% of the current semester control (theoretical questions and practical tasks). The exam is done in writing and contains: 2 theoretical questions of different difficulty levels and 1 practical task.

Grading scale

| Total points | National | ECTS |
|--------------|--|------|
| 90-100 | Excellent | A |
| 82-89 | Good | B |
| 75-81 | Good | C |
| 64-74 | Satisfactory | D |
| 60-63 | Satisfactory | E |
| 35-59 | Unsatisfactory (requires additional learning) | FX |
| 1-34 | Unsatisfactory (requires repetition of the course) | F |

Norms of academic integrity and course policy

The student must adhere to the Code of Ethics of Academic Relations and Integrity of NTU "KhPI": to demonstrate discipline, good manners, kindness, honesty, and responsibility. Conflict situations should be openly discussed in academic groups with a lecturer, and if it is impossible to resolve the conflict, they should be brought to the attention of the Institute's management.

Regulatory and legal documents related to the implementation of the principles of academic integrity at NTU "KhPI" are available on the website: <http://blogs.kpi.kharkov.ua/v2/nv/akademichna-dobrochesnist/>

Approval

Approved by

Date, signature

Head of the department
Oleksandr MANOYLENKO

Date, signature

Guarantor of the educational program
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